

The British Army Motorsports Association

Charity registration number: 1209856

Principal Address: Mackenzie Building, Fox Lines, Queen's Avenue, Aldershot, Hampshire GU11 2LB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Maj Gen (Retd) Simon Tony Hutchings OBE	Chair		
2	Brig (Retd) Michael Guy Hickson OBE			
3	Mr Jonathan Philip Lindsay Davis			
4	Brig (Retd) Richard Charles Brown CBE			
5	Lt Col (Retd) Michael James Tizard			

Executive committee if different from above

	Committee member name	Office (if any)	Dates acted if not for whole year
1	Mark Saunders	CEO	
2	Mathew Davidson	COO	
3	Stuart Keenan	CFO	
4	Iain Rowatt	Safety Manager	
5	Alexander Mack MBE	Director 2 Wheel Group	
4	Clive Alford	Director 4 Wheel Group	
5	Pep Brown	Marketing, Communications and Media Director	
6	Donald Urquhart	Reserve Rep 4 Wheeled	
7	Alexander Mack MBE	Reserve Rep 2 Wheeled	
8	John Miller	MCA Group Deputy Director	
9	Gav Watts	Road Race Operations Manager	
10	Kalum Hicks	MX Operations Manager	

11	Joe Sullivan	Enduro Operations Manager	
12	Nick Foulerton	Adventure Operations Manager	
13	Sam Cave	Trials Operations Manager	
14	Simon Machin	Rally Operations Manager	
15	Toby Knight	Karting Operations Manager	
16	Dan Tedstone	Sports Cars Operations Manager	
17	Alexander Marjoribanks	Navigation Operations Manager	
18	Nick Smalley	Manager Elite Motorsport	
19	Eilidh Urquhart	Safeguarding Officer	
20	Chloe O'Brien	Motorsport Sustainability and Female Focus Representative	
21	Ryan Thompson	Membership Operations Manager	

Chair of Trustees' Introduction

It is with great pleasure that I present this report for the inaugural year of the British Army Motorsports Association (BAMA) as a Charitable Incorporated Organisation (CIO). This period marks not just a new chapter in our history, but a testament to our enduring commitment to promoting the efficiency of the Armed Forces through the dynamic and challenging world of motorsport. The shift to a CIO has strengthened our governance and sharpened our focus on our charitable objectives: to develop leadership, foster teamwork, and enhance the morale of current and former members of the British Army. As this report details, we have succeeded on all fronts, demonstrating the profound and tangible benefits that motorsport provides to our beneficiaries and to the wider Army community.

Our achievements this year are numerous and impressive. We have seen significant growth in membership, a direct result of our successful British Army Motorsport Day, which showcased the breadth of opportunities available from grassroots to championship levels. Through our active involvement in the British Army's Engage to Recruit campaign, we have also raised the profile and professional image of BAMA, attracting new talent and securing additional financial sponsorship that increases the sport's affordability for our members. This success would not have been possible without the tireless dedication of our volunteers. Their investment of time and personal resources is the engine that drives this association forward, and for that, we are immensely grateful. I would also like to extend our thanks to Army Sport and all the officials and volunteers who supported our events throughout the year.

As we look to the future, we will continue to build on this solid foundation. We remain committed to increasing diversity and sustainability within motorsport, evidenced by the appointment of a representative focused on attracting female participation. Our focus will also remain on securing additional sponsorship to ensure we have the resources to continue delivering on our vital mission.

In summary, this has been a landmark year for BAMA. We have met our objectives, expanded our impact, and reaffirmed the powerful link between motorsport and military excellence. I am confident that with the continued support of our community, the BAMA CIO will go from strength to strength.

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document (SORP Para 1.17)
The objects of the CIO are, for the benefit of the public, to promote the efficiency of the Armed Forces of the Crown, in particular but not exclusively, by encouraging and facilitating participation in all forms of motorsport by current and former members of the British Army in order, for example, to: - Develop leadership, teamwork, mechanical prowess and self-reliance; - Encourage esprit-de-corps and increase morale.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts (SORP Para 1.17 & 1.19)

The main activities undertaken for the public benefit in relation to the above objectives are the organisation and participation in Motor Sports of the following categories:

- a. 2 Wheel Road Race
- b. Motorcycle Enduro
- c. Motocross
- d. Motorcycle Trials
- e. Sports car racing
- f. Karting
- g. 4x4 Navigation
- h. Rally
- i. Motorised Adventure

The organisation has a significant public facing role in representing the British Army as one of the Army level sports. Participation includes events across the various national governing bodies of each activity from grassroots level motorsport to nationally recognised championships.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit (SORP Para 1.18)

The trustees have been mindful of the guidance issued by the Charities on public benefit.

Additional information (optional)

Policy on grant making (SORP Para 1.38)

N/A.

Policy on social investment including program related investment (SORP Para 1.38)

The Association is actively engaged in promoting those activities which align to motorsport. This includes a focus on developing mechanical prowess, fostering teamwork and encouraging competitiveness at all levels. The Association also has a priority on driving sustainability within motorsport, particularly through increasing affordability to serving members of the British Army. A tertiary benefit of the Association in promoting the efficiency of the Armed Forces is found through engage to recruit activities that increase the profile of both the Association and that of the British Army.

Contribution made by volunteers (SORP Para 1.38)

All day-to-day operations of the Association are executed by volunteers. It is acknowledged that this requires significant time and personal resource investment to ensure the Association continues to deliver against its objectives. The Association is heavily reliant on the support of Army Sport and the officials and volunteers who contribute to facilitate participation in motorsports across each discipline.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. (SORP Para 1.20)

BAMA has supported the participation in motorsport across each of the main disciplines enabling serving and retired members of the British Army to compete at various levels. This includes national and international competition.

The Association has also actively supported the British Army Engage to Recruit campaign. This has attracted funding from other British Army organisations to increase the profile and professional image of BAMA, directly contributing to all members of the Association. This has also led to additional financial sponsorship opportunities, further contributing to the financial affordability of motorsport within the British Army.

The delivery of the British Army Motorsport Day played a key role in attracting new membership and displaying motorsport opportunities from a grassroots level and beyond. This has enabled growth of the association and its membership. A key focus has been on increasing diversity and sustainability across motorsport with the appointment of a Female Focus and Sustainability representative seeking to further attract female participation and sustain the sport.

Additional information (optional)

Achievements against objectives set (SORP Para 1.41)

Assessment of Charity Objectives – British Army Motorsport Association

The British Army Motorsport Association (BAMA) is established with the charitable objective of promoting the efficiency of the Armed Forces of the Crown. This purpose is pursued primarily through the encouragement and facilitation of participation in motorsport activities by current and former members of the British Army.

Promotion of Efficiency of the Armed Forces

- BAMA has organised and facilitated participation in national and international motorsport competitions (e.g., British Rally Championship, British Army Enduro Championship, and Inter-Services Karting), giving soldiers opportunities to test and refine their decision-making and operational effectiveness under pressure.
- Regular training camps and race events provide structured environments where soldiers practise technical and logistical planning, directly mirroring military operational requirements.

Development of Leadership, Teamwork, Mechanical Prowess, and Self-Reliance

- Motorsport teams within BAMA (rally, karting, enduro, and 4x4 disciplines) require members to work cohesively, with designated roles such as drivers, navigators, mechanics, and support crew. This structure provides practical leadership opportunities and reinforces teamwork.
- Mechanical skills are enhanced through the hands-on preparation and maintenance of vehicles, often in challenging conditions and with limited resources — developing adaptability and resilience.
- Testimonials from participants show that involvement in BAMA builds confidence, self-reliance, and initiative, qualities which directly transfer to military roles.

Encouragement of Esprit de Corps and Morale

- Motorsport events foster camaraderie by uniting soldiers across different regiments, cap badges, and ranks in pursuit of a common goal.

• Inter-unit and inter-service competitions encourage pride in representation, with teams frequently achieving notable results against civilian and other service competitors. • Feedback gathered from participants highlights the boost to wellbeing and morale gained through being part of a high-performance sporting community that extends beyond the workplace. Inclusivity of Current and Former Members • BAMA actively involves veterans in both competition and mentoring roles. This provides a bridge between serving personnel and the veteran community, maintaining a sense of belonging and identity for those who have left the Army. • Veteran involvement also contributes to knowledge transfer, with experienced individuals supporting the development of younger soldiers both on and off the track. Conclusion BAMA's charitable objectives are clear, relevant, and strongly aligned with the recognised charitable purpose of promoting the efficiency of the Armed Forces. The focus on developing key military attributes, fostering teamwork, and sustaining morale demonstrates tangible and ongoing value to both serving personnel and veterans of the British Army.
Performance of fundraising activities against objectives set (SORP Para 1.41)
BAMA does not fundraise in the traditional sense of a charitable organisation. The majority of operational costs are supported by a grant received from the Army Sport charitable organisation. BAMA has sought to increase sponsorship levels but has faced a challenging situation in securing major financial sponsorship. This will remain a focus in the next year of operation to ensure the Association has enough resources to continue to deliver against its objective.
Investment performance against objectives (SORP Para 1.41)
N/A
Other

Structure, Governance and Management

Type of governing document (SORP Para 1.25)
Constitution
How is the charity constituted? (SORP Para 1.25)
CIO – Foundation model
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees (SORP Para 1.25)
This is the first year of operation of BAMA as a CIO upon acceptance from the charity commission on 3 Sep 24. As defined by the BAMA constitution: Apart from the first charity trustees, every charity trustee must be appointed for a term of three years (or such other shorter period as the trustee board may agree) by a resolution of the trustee board passed pursuant to clause 11.1 of the constitution and otherwise in accordance with this constitution. A resolution to appoint a charity trustee may only be passed at a meeting of the charity trustees at which the greater of three trustees; or 50% of the trustees then in office (rounded up to the nearest whole number) are present and eligible to vote; or by written resolution passed in accordance with clauses in the constitution and in either case, a person external to the Board of Trustees shall be invited to participate in the appointment process and shall have a vote on the resolution to appoint a new trustee, such vote to have the same weight as it if were cast by a charity trustee. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. The President of the CIO and the Chief Executive Officer of the CIO shall each have the right to nominate persons for appointment as charity trustees, provided that such nominations are not binding on the CIO and all decisions in respect of such nominations shall be made pursuant to the process set out in the constitution.

Additional information (optional)

Policies and procedures adopted for the induction and training of trustees (SORP Para 1.51)
Trustees are all provided with direction to the Charity Commission information relating to the position. They have all also received trustee training delivered by Pathway consultancy.
The charity's organisational structure and any wider network with which the charity works (SORP Para 1.51)
BAMA operates under the direction of British Army Sport and in line with each of the relevant National Governing Bodies.
Relationship with any related parties (SORP Para 1.51)
The principal relationship of BAMA is with Army Sport (previously referred to as the Army Sports Control Board) on matters of a CIO nature.

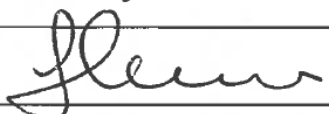
Other

For the period of this return were there any serious incidents that the charity failed to report to the Charity Commission? (e.g. theft, safeguarding issues, serious injury / death)
There were no serious incidents during 2024

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature		
Full Name	HUTCHINGS	
Position	Chair	
Date	24 Oct	

Independent Examiner's Report

Charity No: 1209856
British Army Motorsport Association

Independent Examiner's Report to the Trustees of British Army Motorsports Association.

I report on the accounts of the charity for the year ended 31 Mar 25, which are set out on pages 2-3

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You consider that the audit requirement of section 144(2) of the Act does not apply. It is my responsibility to:

- (i) examine the accounts under section 145 of the Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- (iii) state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: John A Lewis Electronically Signed

Name: SSgt John A Lewis ACMA CGMA

Relevant professional qualification or body (if any): Chartered Institute of Management Accountants

Date: 1 Aug 25

Findings and Recommendations

Scope of the Examination

My examination was carried out in accordance with the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011. An independent examination involves a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not constitute an audit and therefore do not provide the level of assurance that would be expected from an audit. I confirm that I am qualified to undertake this examination and that I am independent of the charity, with no connection that would compromise my objectivity

P&L Account I have reviewed the Profit and Loss account and compared it against the Operating Grant. The following observations were noted:

Bank reconciliation was not feasible as the British Army Motorsports Association does not operate its own bank accounts. All transactions are processed through the British Army Sports main bank account. I reviewed income and expenditure records and conducted a 10% sample check of payment vouchers, resulting in the following observations:

- a. PV 26045 – The invoice did not align with the payment, making it unclear which portion was being claimed. Including a note specifying the claimed amount would improve clarity.
- b. PV 26054 – The payment note did not correspond with the payment made. Although a note clarified that not all items were reimbursed, an itemised invoice would have enhanced transparency.
- c. PV 26449 – Supplementary evidence from another sport was included with the PV. All relevant documentation for this payment was present.

Overall, the accounts are well-prepared, with enhanced financial oversight ensured by the requirement for both the CFO and Army Sports to approve each payment voucher prior to disbursement.

Recommendations

- It is recommended that additional signatories be appointed through letters of delegation to ensure continuity if Maj Keenan is unavailable to authorise payment vouchers.
- A consolidated spreadsheet with all income, expenditure, running total and individual discipline, to have all the information in one central location.

Investment Income BAMA does not generate investment income and is financially supported through Army Sport grants and sponsorship.

Accountable Property No accountable property was presented by BAMA for audit purposes.

Management Quality The accounts are effectively managed by the BAMA CFO, with strong support from the Army Sport accountant.

Summary

The financial records of the British Army Motorsports Association for the year ended 31 March 2025 have been reviewed in accordance with the Charities Act 2011. The accounts reflect a well-managed financial position, supported by robust internal controls and oversight from both the BAMA CFO and Army Sport. While some minor discrepancies were noted in payment voucher

documentation, these did not materially affect the integrity of the accounts. Recommendations have been made to enhance clarity and resilience in financial processes. Overall, the charity's financial management demonstrates a strong commitment to accountability and transparency. These findings have been shared with the trustees to support continuous improvement in financial governance.

Statement of Financial Activities

31 Mar 2025

Charity No: 1209856
British Army Motorsport Association

Income from	31 Mar 25 Unrestricted Fund	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Grants	295,277	-	-	295,277	216,720.64
Sponsorship	16,000	-	-	16,000	10,300
Entry fees	11,115	-	-	11,115	9,039.50
Affiliation Fees & Subscriptions	6,360	-	-	6,360	5,872.25
Bank interest	1,443.89			1,443.89	2,192.14
Other income	-	-	-	-	2,271.26
Total	330,195.89			330,195.89	246,395.79
Expenditure on					
Equipment and Maintenance	170,982.33	-	-	170,982.33	111,666.77
Entry fees	78,291.93	-	-	78,291.93	77,244.95
Grants & donations	16,066.72	-	-	16,066.72	10,048.64
Infrastructure	48,575.98	-	-	48,575.98	2,253.97
Travel	8,494.57	-	-	8,494.57	11,021.27
Clothing	14,402.81	-	-	14,402.81	3,852.68
Course & Training	8,125.00	-	-	8,125.00	270.00
Event costs	13,658.28	-	-	13,658.28	20,997.45
Website & Software	1,593.12	-	-	1,593.12	1,136.50
Affiliations & subscriptions	5,594.80	-	-	5,594.80	4,979.29
Governance – legal fees	1,900.00	-	-	1,900.00	-
Total expenditure	367,685.54			367,685.54	243,471.52
Net expenditure before other recognised gains/(losses)	(37,489.65)	-	-	(37,489.65)	2,924.27
Losses on revaluation of fixed assets	(34,495)	-	-	(34,495)	-
Net movement in funds	(71,984.65)	-	-	(71,984.65)	-
Funds brought forward	325,905.04			325,905.04	-
Funds carried forward	253,920.39			253,920.39	325,905.04

Balance Sheet report 31 Mar 25

Charity No: 1209856
British Army Motorsport Association

Fixed assets	Total funds	Prior year funds
	£	£
Intangible assets	-	-
Tangible assets	171,996.47	206,491.47
Heritage assets	-	-
Investments	-	-
Total fixed assets	171,996.47	206,491.47
Current assets		
Stocks	-	-
Debtors	8,256	-
Investments	-	-
Cash bank account	73,667.92	119,413.57
Total current assets	81,923.92	119,413.57
Creditors: amounts falling due within one year	-	-
Total net assets	253,920.39	325,905.04

Funds of the charity
31 Mar 25

Charity No: 1209856
British Army Motorsport Association

Funds of the charity	Total funds £	Prior year funds £
Unrestricted funds		
Total designated funds (see note 6)	81,923.92	119,413.57
General unrestricted fund	171,996.47	206,491.47
Total funds of the charity	253,920.39	325,905.04

Notes to the Financial Statement 31 Mar 2025

Charity No: 1209856
British Army Motorsport Association

Accounting Policies

1. **Basis of preparing the financial statements.** The financial statements are prepared under the historical cost convention. In preparing the financial statements, the charity follows the best practice as set out in the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). It must be noted that the charity does not hold its own bank account. As a previously accepted charity under the Army Sports Control Board, the charity continues to utilise the banking and accounting facilities of Army Sport.
 2. **Income.** Income is recognised in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably. Grants are recognised when the conditions attached to the grant have been met. All income in the year was unrestricted.
 3. **Expenditure.** Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that the obligation will be settled, and the amount can be measured reliably. Expenditure is allocated to charitable activities on a direct cost basis. Governance costs are included within charitable expenditure.
 4. **Governance costs.** Governance costs are the costs of professional advice, holding trustee meetings associated with decision making and any fee for audit or independent examination. They have also included legal fees that were required to enable BAMA to be established as a charity. All trustees operate on a voluntary basis and have not been paid any expenses within this accounting period.
 5. **Fund accounting.** The charity holds only unrestricted funds. Unrestricted funds comprise:
 - a. General unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the charitable objectives.
 - b. Designated funds, which are unrestricted funds set aside by the trustees for specific activities. Designated funds may be re-designated or returned to general unrestricted funds at the trustees' discretion.
- Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. BAMA employs designated funds to cover the activities of each of the 8 disciplines that form the association.
6. **Designated funds.** Designated funds represent amounts allocated to specific motorsport disciplines operated by the charity.

BAMA operates eleven designated funds to enable better management and control of the ongoing activities of the charity's objects. The funds, broken down below are each established to enable the execution of each discipline of motorsport that BAMA supports. These funds are broken down as follows:

Designated funds	Total funds £	Prior year funds £
Capital and reserve	9,810.42	7,618.28
4 Wheel	35,682.71	32,526.41
4x4 Navigation	13,416.35	8,334.61
Stage Rally	7,594.79	18,197.78
Sports Cars	322.03	4,324.42
Karting	-	2,063.50
2 Wheel	11,877.23	15,307.61
Trials	-	8,047.26
2 Wheel Road Race	2,161.88	9,981.28
Enduro	6,624.62	10,820.28
P&L	-5,566.11	2,192.14

Movement on Designated Funds

Opening designated funds at 1 April 2024: £119,413.57

Net expenditure allocated to designated activities in the year: (£37,489.65)

Closing designated funds at 31 March 2025: £81,923.92

Designated funds form part of unrestricted funds and are not additional to total funds.

7. **Related party transactions.** There were no related party transactions during the year other than the use of Army Sport banking and administrative facilities, for which no charge is made. As an Army sport, BAMA has traditionally operated as an excepted charity under the banner of Army Sport (Army Sports Control Board). Through this organisation, BAMA has managed its funding using the Army Sport bank account. Effective governance measures cover the use of this account, assured through Army Sport and their annual independent examination. Due to the income of BAMA exceeding £100k, the association was required to register with the charity commission as a charitable entity. BAMA elected to become a CIO(F). Due to the volunteer nature of BAMA staff, the decision was made to retain the use of the Army Sport banking facility. This provides an additional layer of governance to any transactions. All payment vouchers and receipts are processed utilising the Army Sport finance team.

8. **Capitalisation and Depreciation of Tangible Fixed Assets.** Tangible fixed assets comprise motorsport vehicles, equipment and associated assets. Assets are stated at valuation less accumulated depreciation where applicable. Revaluations are undertaken periodically to reflect current market values. During the year, a revaluation of held equipment resulted in a loss of £34,495 which has been recognised in the Statement of Financial Activities.

Depreciation is provided on the following basis: - Motorsport vehicles and equipment: straight-line over estimated useful lives of 3–5 years.

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset.

9. **Debtors.** Debtors of £8,256 (2024: £0) relate to income receivable at the year end.

10. **Creditors.** The charity had no creditors falling due within one year at 31 March 2025 (2024: £0).

11. **Heritage Assets.** Heritage Assets that are owned by the charity but purchased/acquired prior to 23 Sep 24 are not included in the charity's capital property value. A list/description of these assets is held by the by each BAMA discipline lead and predominantly comprises cups and other trophies.

12. **Trustee remuneration and expenses.** Trustees operate on a purely voluntary basis. The charity has policies in place to cover the reimbursement of trustees costs for attending annual general meetings.

13. **Independent examination.** The charity's accounts are subject to independent examination in accordance with the Charities Act 2011.

14. **Declarations.**

All of the charity's commitments are provided for in the accounts.

No guarantees have been given to third parties.

The charity has not received any loans that are outstanding at the year-end and secured on assets.

The charity has not granted any loans to institutions or companies connected with the charity.

The charity did not make any ex-gratia payments during the year.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The financial activities, assets and liabilities of all the charity's branches or sections have been included.

The Trustees have not changed the year end date or the length of the charity's financial year.

All the charity's operations are continuing operations and there were not operations discounted or acquired during the year.

The charity has no intangible assets.

There were not inter-fund loans outstanding at the balance sheet date.

The charity has no subsidiary companies.

The charity has no material fixed assets which have not been capitalised and included in the balance sheet.

Any internal transfers between designate funds are covered by the trustees, within a delegated authority.

BAMA has no investments.

15. The financial statements were approved by the trustees and authorised for issue on 22 Dec 25.

{Electronically Signed}

Simon Hutchings

Chair of Trustees